

Message Text

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17

ACTION EB-07

INFO OCT-01 EUR-12 ISO-00 EA-06 OES-03 L-02 INR-07 H-01

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E.O. 11652: N/A

TAGS: ENRG, AU

SUBJECT: ENERGY - DOMESTIC TAXES ON PETROLEUM AND PETROLEUM
PRODUCTS

REF: STATE 001950

1. IN AUSTRIA, CRUDE OIL AND MAJORITY OF PETROLEUM PRODUCTS
SUBJECT TO PETROLEUM TAX (MINERALOELSTEUER) AND FEDERAL PETRO-
LEUM TAX (BUNDESMINERALOELSTEUER). IN ADDITION, ALL CRUDES
AND PRODUCTS SUBJECT TO VALUE-ADDED TAX (VAT). VAT IS ASSESSED
ON BASIS OF COMMODITY VALUE, PETROLEUM TAXES AND - IF APPLICABLE
- OF IMPORT DUTIES. IMPORT DUTIES AND PETROLEUM TAXES ARE CHARGED
ON A KILOGRAM RATHER THAN LITER BASIS. IN VIEW OF THIS AND
BECAUSE OF DIFFERING SPECIFIC GRAVITY RANGES OF CRUDE OILS AND
PETROLEUMPRODUCTS, CHARGES ARE REPORTED IN TERMS OF DOLLARS PER
100 KILOGRAM RATHER THAN IN TERMS OF CENTS PER U.S. GALLON.

2. INFO REQUESTED IN REFTTEL FOLLOWS:

PETROLEUM OILS AND OILS MADE FROM BITUMINOUS MINERALS, CRUDE -
IMPORT DUTY (ID) DOLLAR/100 KG FROM 0.00 TO 0.83;
PETROLEUM TAX (PT) DOLLAR/100 KG 1.30;
FEDERAL PETROLEUM TAX (FPT) DOLLAR/100 KG 11.27;
VALUE-ADDED TAX (VAT) 16 PERCENT (OF COMMODITY VALUE AFTER

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ALL TAXES AND DUTIES HAVE BEEN ADDED).

PETROLEUM ETHER AND GASOLINE, INCLUDING AVIATION GASOLINE

EXCEPT WHITE SPIRIT -

ID 0.00-1.86; PT 3.01; FPT 14.40; VAT 16 PERCENT.

WHITE SPIRIT - ID 0.00-1.86; PT 3.01; FPT 14.40; VAT 16 PERCENT.

KEROSENE - ID 0.00-1.65; PT 1.30; FPT 11.27; VAT 8.034;3,5.

KEROSENE - BASE JET FUELS - ID 0.00-1.65, PT 1.30; FPT 11.27

VAT 16 PERCENT.

DISTILLATE FUEL OILS (GAS OILS)

A) DIESEL FUEL - ID 0.00-1.06; PT 1.30; FPT 11.27;

VAT 16 PERCENT.

B) DISTILLATE HEATING OIL - ID 0.00-1.06; PT 1.30;

FPT 2.06; VAT 8 PERCENT.

RESIDUAL FUEL OIL (BUNKER "C" FUEL OIL) - ID 0.00-0.83; PT 0;

FPT 0; VAT 8 PERCENT.

SPINDLE OIL AND LUBRICATING OILS - ID 0.16 PERCENT AD

VALOREM; PT 0; FPT 0; VAT 16 PERCENT.

BENZOL, TOLULOL, XYLOLD - ID 0-10 PERCENT AD VALOREM; PT 3.01;

FPT 14.40; VAT 16 PERCENT.

LIQUIFIED PETROLEUM GASES (PROPAN, BUTANE) - ID 0-10 PERCENT

AD VALOREM; PT 0; FPT 0; VAT 8-16 PERCENT.

3. EXEMPTIONS

(A) IMPORT DUTY

PETROLEUM OILS AND OILS MADE FROM BITUMINOUS MINERALS,
CRUDE - SHOULD ECONOMIC CONDITIONS SO REQUIRE, AUTHORITIES
MAY GRANT PARTIAL OR TOTAL EXEMPTION FROM DUTY.

PETROLEUM ETHER AND GASOLINE, INCLUDING AVIATION GASOLINE,
EXCEPT WHITE SPIRIT - UP TO A QUANTITY OF 400,000 METRIC
TONS P.A., IMPORTS OF MOTOR GASOLINE ARE DUTY-FREE.

RESIDUAL FUEL OIL - AUTHORITIES MAY GRANT PARTIAL OR
TOTAL EXEMPTION FROM DUTY PROVIDED THE SUBJECT OILS ARE
PRODUCED DOMESTICALLY IN INSUFFICIENT QUANTITIES.

(B) PETROLEUM TAXES

PETROLEUM PRODUCTS, USED COMMERCIALY FOR PURPOSES
OTHER THAN FOR HEATING, LIGHTING OR AS MOTOR FUEL,
ARE EXEMPT FROM PETROLEUM TAXES. AVIATION GASOLINE
AND KEROSENE-BASE JET FUELS USED TO GAS UP COMMERCIAL
AIRCRAFT SCHEDULED FOR INTERNATIONAL FLIGHTS ARE EXEMPT
FROM PETROLEUM TAXES.

FOR DIESEL FUEL USED TO OPERATE RAILROADS AND

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AGRICULTURAL MACHINERY, THE SCHILLING EQUIVALENT OF
DOLLAR 0.08 IS REFUNDED FROM RECEIVED FEDERAL PETROLEUM
TAX PER LITER OF CONSUMED FUEL.

(C) VALUE-ADDED TAX

AVIATION GASOLINE AND KEROSENE-BASE JET FUELS FOR
CONSUMPTION BY COMMERCIAL AIRCRAFT IN INTERNATIONAL
FLIGHTS ARE EXEMPT FROM VALUE-ADDED TAX.

4. OFFICIAL FIGURES ON AVERAGE ANNUAL YIELD PER UNIT OF
PROCESSED CRUDE OIL NOT AVAILABLE. ROUGH EMBASSY ESTIMATE
BASED ON DOMESTIC AVERAGE OUTPUT OF PETROLEUM PRODUCTS PER
METRIC TON OF CRUDE AND ON BUDGETED REVENUES PLACES BUDGET
INCOME FROM PETROLEUM TAXES AT ABOUT \$50.00 PER METRIC TON
OF PROCESSED CRUDE.

5. EXCHANGE RATE US\$1.00 - AS16.95 (MIDDLE RATE OF EXCHANGE
AS OF JANUARY 8, 1975). HUMB

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